

SENATE BILL 113
By Bryson

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to occasional and isolated
sales for the purposes of sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(3), is amended by adding in the last sentence of subdivision (B) after the word "basis" and before the punctuation ";" the following language:

, or if sold by a public school, church, or an organization exempt from payment of federal income taxes under Section 501(c)(3) or Section 501(c)(4) of the Internal Revenue Code (26 U.S.C. § 501(c)(3) or 26 U.S.C. § 501(c)(4)) during a temporary sales period which occurs no more than six (6) times a year

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.